

House Amendment 2110

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1 1 Amend House File 923, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 1, by inserting after line 20 the
1 4 following:
1 5 <Sec. _____. Section 331.434, subsection 1, Code
1 6 2007, is amended to read as follows:
1 7 1. The budget shall show the amount required for
1 8 each class of proposed expenditures, a comparison of
1 9 the amounts proposed to be expended with the amounts
1 10 expended for like purposes for the two preceding
1 11 years, the revenues from sources other than property
1 12 taxation, a tax increment financing budget including
1 13 information required under section 384.16 for each
1 14 urban renewal area established by the county, and the
1 15 amount to be raised by property taxation, in the
1 16 detail and form prescribed by the director of the
1 17 department of management.
1 18 Sec. _____. Section 384.16, subsection 1, Code 2007,
1 19 is amended by adding the following new paragraph:
1 20 NEW PARAGRAPH. d. A tax increment financing
1 21 budget for each urban renewal area established by the
1 22 city.
1 23 Sec. _____. Section 384.16, subsection 1, unnumbered
1 24 paragraph 2, Code 2007, is amended to read as follows:
1 25 A budget must show comparisons between the
1 26 estimated expenditures in each program in the
1 27 following year, the latest estimated expenditures in
1 28 each program in the current year, and the actual
1 29 expenditures in each program from the annual report as
1 30 provided in section 384.22, or as corrected by a
1 31 subsequent audit report. Wherever practicable, as
1 32 provided in rules of the committee, a budget,
1 33 including the tax increment financing budget, must
1 34 show comparisons between the levels of service
1 35 provided by each program as estimated for the
1 36 following year, and actual levels of service provided
1 37 by each program during the two preceding years.
1 38 Wherever practicable, the tax increment financing
1 39 budget shall include estimated and actual tax
1 40 increment financing revenues and all estimated and
1 41 actual expenditures of the revenues, proceeds from
1 42 debt and all estimated and actual expenditures of the
1 43 debt proceeds, and identification of any entity
1 44 receiving a direct payment of taxes funded by tax
1 45 increment financing revenues.>
1 46 #2. Page 9, by inserting after line 4 the
1 47 following:
1 48 <Sec. _____. Section 427.3, Code 2007, is amended to
1 49 read as follows:
1 50 427.3 ABATEMENT OF TAXES OF CERTAIN EXEMPT
2 1 ENTITIES.
2 2 The board of supervisors may abate the taxes levied
2 3 against property acquired by gift or purchase by a
2 4 person or entity if the property acquired by gift or
2 5 purchase was transferred to the person or entity after
2 6 the deadline for filing for property tax exemption in
2 7 the year in which the property was transferred and the
2 8 property acquired by gift or purchase would have been
2 9 exempt under section 427.1, subsection 7, 8, or 9, if
2 10 the person or entity had been able to file for
2 11 exemption in a timely manner.
2 12 Sec. _____. REFUND OF PROPERTY TAXES.
2 13 Notwithstanding the deadline for filing a claim for
2 14 property tax exemption for property described in
2 15 section 427.1, subsection 8 or 9, and notwithstanding
2 16 any other provision to the contrary, the board of
2 17 supervisors of a county having a population based upon
2 18 the latest federal decennial census of more than
2 19 eighty-eight thousand but not more than ninety-five
2 20 thousand shall refund the property taxes paid, with
2 21 all interest, penalties, fees, and costs which were
2 22 due and payable in the fiscal year beginning July 1,
2 23 2002, and in the fiscal year beginning July 1, 2005,
2 24 on the land and buildings of an institution that

2 25 purchased property and that did not receive a property
2 26 tax exemption for the property due to the inability or
2 27 failure to file for the exemption. To receive the
2 28 refund provided for in this section, the institution
2 29 shall apply to the county board of supervisors by
2 30 October 1, 2007, and provide appropriate information
2 31 establishing that the land and buildings for which the
2 32 refund is sought were used by the institution for its
2 33 appropriate objectives during the fiscal year
2 34 beginning July 1, 2002, and during the fiscal year
2 35 beginning July 1, 2005. The refund allowed under this
2 36 section only applies to property taxes, with all
2 37 interest, penalties, fees, and costs, due and payable
2 38 in the fiscal year beginning July 1, 2002, and in the
2 39 fiscal year beginning July 1, 2005.
2 40 Sec. _____. IMMEDIATE EFFECTIVE DATE. The section
2 41 of this division of this Act, amending section 427.3,
2 42 being deemed of immediate importance, takes effect
2 43 upon enactment and applies retroactively to property
2 44 taxes due and payable in the fiscal year beginning
2 45 July 1, 2002, and in the fiscal year beginning July 1,
2 46 2005.>
2 47 #3. By renumbering, relettering, or redesignating
2 48 and correcting internal references as necessary.
2 49 HF 923.S
2 50 mg/cc/26